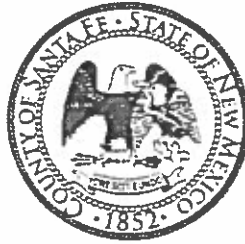


**Henry P. Roybal**  
*Commissioner, District 1*

**Miguel M. Chavez**  
*Commissioner, District 2*

**Robert A. Anaya**  
*Commissioner, District 3*



**Kathy Holian**  
*Commissioner, District 4*


**Liz Stefanics**  
*Commissioner, District 5*

**Katherine Miller**  
*County Manager*

**MEMORANDUM**

**DATE:** November 8, 2016

**TO:** Board of County Commissioners

**FROM:** Don Moya, Interim Finance Division Director 

**VIA:** Katherine Miller, County Manager

**RE:** Resolution No. 2016-\_\_\_\_\_, A Resolution Amending Resolution 2011-80 (Establishing the Santa Fe county Audit Committee and Defining its Purpose, Functions, Membership, Structure, and Other Requirements) to Replace Attachment A, Responsibility and Requirements of the Santa Fe County Audit Committee (Finance Division / Don Moya)

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**SUMMARY:**

The Finance Division is requesting Board of County Commission (BCC) approval of a resolution to amend Resolution 2011-80 which establishes the Santa Fe County Internal Audit Committee, and defines its purpose, membership, functions, structure and other requirements.

**BACKGROUND:**

On May 31, 2011 the BCC approved Resolution 2011-80 described above. This resolution was approved after Commissioners and staff received training from the Office of the State Auditor on the topic of internal controls, compliance and occupational fraud and abuse. The State Auditor's Office recommended that the County consider forming an Audit Committee to perform a variety of financial oversight functions, and make appropriate recommendations to the BCC about the county's financial systems and management.

Further the U.S. Government Accountability Office (GAO) has recommended that public sector entities consider the benefit of using an audit committee and the Government Finance Office (GFOA) has established best practices relative to the use of audit committees. The attached amendment to Resolution 2011-80 incorporates GFOA best practices into the responsibility and requirements of Santa Fe County Audit Committee.

**ACTION REQUESTED:**

The Finance Division requests BCC approval of the attached amendment to Resolution 2011-80 to amend the responsibility and requirements of the Santa Fe County Audit Committee.

**SANTA FE COUNTY**  
**RESOLUTION NO. 2016 - \_\_\_\_**

---

**A RESOLUTION**  
**AMENDING RESOLUTION NO. 2011-80 BY REPLACING**  
**ATTACHMENT A DEFINING THE PURPOSE, FUNCTIONS,**  
**MEMBERSHIP, STRUCTURE, AND OTHER REQUIREMENTS OF THE**  
**SANTA FE COUNTY AUDIT COMMITTEE**

---

**WHEREAS**, on May 31, 2011, the Board of County Commissioners of Santa Fe County (BCC) adopted Resolution No. 2011-80, which established the Santa Fe County Audit Committee (Audit Committee); and

**WHEREAS**, Attachment A to Resolution No. 2011-80 defines the purpose, functions, membership, structure, and other requirements of the Audit Committee; and

**WHEREAS**, Attachment A to Resolution No. 2011-80 provides that it may be amended, rescinded, or superseded by the BCC at any time by a properly executed and recorded Resolution; and

**WHEREAS**, it is in the best interest of Santa Fe County to revise certain provisions of Attachment A to Resolution No. 2011-80 and add additional provisions.

**NOW, THEREFORE, BE IT RESOLVED** by the BCC that Attachment A to Resolution No. 2011-80 is hereby replaced and superseded in its entirety by Attachment A to this Resolution.

**PASSED, APPROVED, AND ADOPTED** this 8<sup>th</sup> day of November, 2016.

**BOARD OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Miguel M. Chavez, Chairperson

**ATTEST:**

\_\_\_\_\_  
Geraldine Salazar, Santa Fe County Clerk

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Gregory S. Shaffer, Santa Fe County Attorney



## **Responsibilities and Requirements of the Santa Fe County Audit Committee Adopted November 8, 2016**

### **Statement of Purpose**

The purpose of the Santa Fe County Audit Committee (Audit Committee) is to perform a variety of financial oversight functions on behalf of Santa Fe County and its Board of County Commissioners (BCC), to ensure ongoing BCC involvement with internal controls and financial reporting, and to ensure that the financial reports presented by Santa Fe County are reliable and fairly present the County's financial position.

### **Core Functions**

1. The Audit Committee will ensure that County management is maintaining a comprehensive framework of internal control, and that the established framework is adequate to protect the assets of Santa Fe County. The Committee will:
  - a. Review controls in areas of purchasing, accounts payable, accounts receivable, payroll, fixed assets and non-capital inventory, and cash and investments on a County-Wide or departmental level as determined to be necessary by the Audit Committee.
  - b. Report to the BCC on the adequacy of the internal control framework as appropriate.
  - c. Make recommendations for changes to the internal control framework, if deemed appropriate, and monitor implementation of adopted recommendations.
  - d. Take any other actions necessary to carry out this function.
2. The Audit Committee will ensure that the financial statements are properly audited and that any problems therein are disclosed and properly resolved. The Committee will:
  - a. Assist with the procurement of the independent public accountants to conduct the annual audit required by the Audit Act, including by assisting with the development of the audit contract scope of work and the selection process as deemed necessary.
  - b. Directly supervise the independent audit if deemed necessary because of management negligence or misconduct.
  - c. Review the financial statements and auditors' reports and assist the BCC in interpreting the audit report, including the opinion and findings and recommendations, as applicable.
  - d. Facilitate regular communication with the independent public accountants and the BCC to provide an avenue for detailed discussion of internal controls and other audit-related issues.
  - e. If need arises, discuss confidential personnel matters or pending or threatened litigation as they relate to any audit-related issues in an executive session of the BCC.
  - f. Ensure resolution of audit findings by making recommendations for corrective action and monitoring implementation of adopted recommendations.
  - g. Assess the performance of the independent auditing firm.
  - h. Take any other actions necessary to carry out this function.

3. The Audit Committee will oversee and review the internal audit function of the County as applicable. The Committee will:
  - a. Review any requests for internal audit to determine whether such internal audits should be conducted and, if so, whether it should be conducted by staff or a contractor.
  - b. Assist in the procurement of any contracted internal auditor, including by assisting with the development of the contract scope of work and the selection process as deemed necessary.
  - c. Provide a forum for internal auditors to report findings of management abuse or control override.
  - d. Review all internal audits and report to the BCC on the findings of the internal audit.
  - e. Ensure resolution of audit findings by making recommendations for corrective action and monitoring implementation of those recommendations.
  - f. Assess the performance of the internal auditing firm.
  - g. Take any other actions necessary to carry out this function.
4. The Audit Committee will assess financial reporting practices to ensure that financial statements are reliable and fairly present the financial position of the County. The Committee will:
  - a. Discuss reporting practices with the independent public accountants to determine suitability and compliance, as needed.
  - b. Report to the BCC on the adequacy of financial reporting practices, as needed.
  - c. Make recommendations for changes to the current methods of financial reporting, if deemed appropriate, and monitor implementation of adopted recommendations.
  - d. Any other actions necessary to carry out this function.

#### Audit Committee Membership and Structure

The Audit Committee will be composed of three voting members and one non-voting member. Two of the voting members shall be members of the BCC appointed by the BCC. The third voting member shall be a citizen of the County appointed by the BCC. The non-voting member shall be a staff representative from the County's Finance Division appointed by the BCC. Audit Committee members shall meet the following qualifications.

##### Qualifications – BCC Members-

1. A sufficient level of financial literacy to perform each core function as stated above.
2. Ability to deliberate meaningfully on any issue likely to be brought before the Audit Committee with the assistance of a financial expert.
3. Ability to exercise an appropriate degree of "professional skepticism" when dealing with any audit-related issues.

##### Qualifications – Citizen Member

1. Specific expertise in governmental accounting, auditing, financial reporting or internal controls; a Certified Public Accountant is preferred but not required.
2. Ability to exercise an appropriate degree of "professional skepticism" when dealing with any audit related issue.

3. Appointee must not have any financial interest in any entity doing business with the County, any conflict of interest with an entity doing business with the County, or have an immediate family member (as defined in the most current version of Santa Fe County Human Resources Handbook) employed in a financial capacity at Santa Fe County or serving as a volunteer in any capacity with Santa Fe County that would potentially be the subject of a financial audit.

Qualifications – Staff Representative

1. Knowledge of multiple processes within the financial structure of the County.
2. Ability to function as a subject matter expert to advise and assist the voting members of the Audit Committee.
3. Ability to exercise an appropriate degree of “professional skepticism” when advising the Audit Committee and other members of the BCC.
4. Must be able to maintain confidentiality when exposed to information about County employees or Elected Officials.

*All members must adhere to the requirements of the Code of Conduct Ordinance No. 2010-12.*

The members of the Audit Committee shall serve on staggered terms according to the following schedule:

1. BCC Member One shall serve for an initial term of two (2) years and may be reappointed to serve for one subsequent term of two (2) years.
2. BCC Member Two shall serve for an initial term of one (1) year, and may be reappointed to serve for one subsequent term of two (2) years.
3. The Citizen Member first appointed after the effective date of this Attachment A shall serve for a term of three (3) years but may not serve a subsequent term. Thereafter, a Citizen Member shall serve a two (2) year term and may be reappointed for one subsequent term of two (2) years.
4. The first Staff Representative Member shall serve for a one (1) year term and may be reappointed for a subsequent term of one (1) year. Each subsequent Staff Representative Member shall serve for a term of one (1) year and may be reappointed for up to two consecutive terms of one (1) year each.
5. Audit Committee members shall serve at the pleasure of the body that appointed the member. In addition, an Audit Committee member shall be deemed to have resigned upon missing two consecutive meetings of the Audit Committee.
6. A vacancy due to the resignation or removal of an Audit Committee member shall be filled as soon as possible. The new member shall complete the term of the departing member and may be reappointed to subsequent terms, as set forth above.

The Audit Committee shall hold four regularly scheduled meetings per year and may hold special meetings as needed. At a minimum, meetings must be held according to the following:

1. Two voting members shall constitute a quorum.
2. One meeting shall be at the start of the annual audit process in approximately July of each year to discuss audit-related matters with the independent auditing firm.

3. One meeting shall be at the completion of the annual audit process in approximately October of each year to discuss audit-related matters with the independent public accountants as well as any findings in the audit report. This meeting should be outside the presence of management and may be held outside the presence of the Staff Representative Member if deemed appropriate by either the independent public accountants or the voting members the Committee.
4. The Audit Committee may require the presence of any County employee or Elected Official at any of its meetings.
5. At each meeting of the Audit Committee, the Staff Representative Member shall leave the meeting so as to afford time for confidential discussion and action among voting members. This requirement may be waived at any meeting by a majority of the voting members.

#### Work Plan

The Audit Committee may propose, and the BCC may approve, a work plan for the upcoming calendar year or any other period of time. The work plan shall include a list of tasks to be addressed by the Audit Committee during the period covered by the work plan along with a delivery schedule of updates, reports, and other deliverables. The Audit Committee may request that the BCC amend the approved work plan at any time. If a work plan is approved as provided for herein, the Audit Committee shall update the BCC in accordance with the work plan.

#### Evaluation and Reporting Requirements

The Audit Committee shall review its responsibilities and requirements on a periodic basis, but no less frequently than once every five years, to ensure that they meet the needs of the County, and to ensure ongoing adequacy of the core functions and structure. Such a review should specifically address changes needed as a result of changes in laws, regulations and professional standards as may occur from time to time.

The Audit Committee shall provide a report to the BCC following the completion of the annual independent audit and official release by the NM Office of the State Auditor. At a minimum, the report should provide information about the audit, including the financial statements, the conduct of the auditing firm, any findings brought to the Audit Committee's attention, the management response to those findings, and any corrective actions to be undertaken. Finally, the report should put forth proposed changes to the core functions of the Audit Committee, if any, with an explanation as to why the change is needed. This report shall become a matter of public record.

The Audit Committee may also provide updates to the BCC at any other time as deemed necessary. These updates may be verbal or in writing and shall be a matter of public record.

*The Responsibilities and Requirements of the Santa Fe County Audit Committee* may be amended, rescinded, or superseded by the Santa Fe County BCC at any time by a properly executed and recorded Resolution.



# SANTA FE COUNTY

## Resolution 2011 - 80

### A RESOLUTION TO ESTABLISH THE SANTA FE COUNTY AUDIT COMMITTEE AND TO DEFINE ITS PURPOSE, FUNCTIONS, MEMBERSHIP, STRUCTURE, AND OTHER REQUIREMENTS

WHEREAS, The Office of the State Auditor provided training and identified that the role of County Commissioners shall be to oversee the financial reporting process, set the proper tone at the top in the County's control environment, and to establish an audit committee; and

WHEREAS, Santa Fe County recognizes that sound financial reporting is an essential element of public sector accountability and transparency; and

WHEREAS, the Board of County Commissioners recognizes that three parties share responsibility for the quality of the County's financial reporting: management, the independent auditors, and the Board; and

WHEREAS, the Board of County Commissioners recognizes that the ultimate responsibility for internal financial controls and financial reporting of the County activities rests with the Board; and

WHEREAS, the Board of County Commissioners recognizes that it is essential to the effectiveness of the audit process to have an audit committee that will provide regular and direct communication between the independent auditors and the Board; and

WHEREAS, the Board of County Commissioners recognizes that the objectivity and independence of a financial statement audit is enhanced by having a forum in which audit-related issues can be discussed candidly with independent auditors.


NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners hereby establishes the Santa Fe County Audit Committee and defines its purpose, function, membership, structure, and other requirements in the "Responsibility and Requirements of the Santa Fe County Audit Committee" document attached hereto as Attachment A.

APPROVED, ADOPTED AND PASSED this 31<sup>st</sup> day of May, 2011.

BOARD OF COUNTY COMMISSIONERS

  
Virginia Vigil, Chairperson

ATTEST:

  
Valerie Espinoza, County Clerk

APPROVED AS TO FORM:

  
Stephen Ross, County Attorney



**Responsibilities and Requirements of the Santa Fe County Audit Committee  
April 26, 2011**

Statement of Purpose

The purpose of the Santa Fe County Audit Committee (Audit Committee) is to perform a variety of financial oversight functions on behalf of Santa Fe County and its Board of County Commissioners (BCC), to ensure ongoing BCC involvement with internal controls and financial reporting, and to ensure that the financial reports presented by Santa Fe County are a reliable and fair representation of the County's financial position.

Core Functions

1. The Audit Committee will ensure that County management is maintaining a comprehensive framework of internal control, and that the established framework is adequate to protect the assets of Santa Fe County.
  - a. Review controls in areas of purchasing, accounts payable, accounts receivable, payroll, fixed assets, and cash on a County-Wide level.
  - b. Make recommendations for changes to the internal control framework, if deemed appropriate, and monitor implementation of recommendations.
  - c. Any other actions necessary to carry out this function.
2. The Audit Committee will ensure that the financial statements are properly audited and that any problems therein are disclosed and properly resolved.
  - a. Review the financial statements and auditors' reports and assist the BCC in interpreting the audit report including the opinion and findings and recommendations.
  - b. Facilitate regular communication with the independent auditor and the BCC to provide an avenue for detailed discussion of internal controls and other audit-related issues.
  - c. If need arises, discuss confidential personnel related matters or litigation as they relate to any audit-related issues in an executive session of a Board of County Commissioners regularly scheduled meeting.
  - d. Ensure resolution of audit findings by making recommendations for corrective action, and monitoring implementation of those recommendations.
  - e. Assess the performance of the independent auditing firm.
  - f. Any other actions necessary to carry out this function.
3. The Audit Committee will oversee and review the internal audit function of the County as applicable.
  - a. Review any requests for internal audit to determine whether staff or a contracted auditor should conduct the internal audit if need arises for a special audit.

- b. Assist in the procurement of any contracted internal auditor including the scope of work and selection process.
- c. Provide a forum for internal auditors to report findings of management abuse or control override.
- d. Review all internal audits and report to the BCC on findings of internal auditor.
- e. Ensure resolution of audit findings by making recommendations for corrective action monitoring implementation of those recommendations.
- f. Any other actions necessary to carry out this function.

#### Audit Committee Membership and Structure

The Audit Committee will be composed of three voting members. Member One shall be a staff representative from the County's Finance Division as appointed by the BCC. Member Two shall be a staff representative from the County's Legal Division as appointed by the BCC. Member Three shall be appointed by the County Manager or her/his designee. Audit Committee members shall meet the following qualifications.

##### Qualifications of the Committee as a whole -

- 1. A sufficient level of financial literacy to perform each core function as stated above.
- 2. Ability to deliberate meaningfully on any issue likely to be brought before the Audit Committee.
- 3. Ability to exercise an appropriate degree of "professional skepticism" when dealing with all audit-related issues.
- 4. Specific expertise in accounting, auditing, financial reporting or internal controls (a Certified Public Accountant is preferred but not required).
- 5. Knowledge of multiple processes within the financial structure of the County.
- 6. Must be able to maintain confidentiality when exposed to information about County employees or Elected Officials.

*All members must adhere to the requirements of the Code of Conduct Ordinance No. 2010-12.*

The members of the Audit Committee shall serve on staggered terms according to the following schedule:

- 1. Member One shall serve for an initial term of two (2) years and may be appointed to serve for one subsequent term of two (2) years.
- 2. Member Two shall serve for an initial term of one (1) year, and may be appointed to serve for one subsequent term of two (2) years.
- 3. Member Three, first appointed under this Resolution, shall serve for a term of three (3) years but may not serve a subsequent term. Thereafter, this Member shall serve a two (2) year term and may serve a subsequent term of two (2) years.
- 4. Any Audit Committee member who is absent without prior permission from the Chair, from two or more meetings in a one-year period shall be considered no longer active and the position vacant. A new member shall be appointed by a majority vote of the BCC to complete the term, and may serve one subsequent term.

5. A vacancy due to the resignation or removal of an Audit Committee member shall be filled as soon as possible. The new Member shall complete the term of the departing Member and may serve for a subsequent term, the duration of which is outlined above.

The Audit Committee shall hold six regularly scheduled meetings per year and may hold special meetings as needed. At a minimum, meetings must be held according to the following:

1. Two voting members shall constitute a quorum.
2. One meeting shall be at the start of the audit process to discuss audit-related matters with the independent auditing firm.
3. One meeting shall be at the completion of the audit process to discuss audit-related matters with the independent auditing firm as well as any findings of the auditors resulting from the audit.
4. The Audit Committee may require the presence of any County employee or Elected Official at any of its meetings.

#### Evaluation and Reporting Requirements

The Audit Committee shall re-evaluate its core functions on an annual basis to ensure that they meet the needs of the County, and to identify ways to improve its own performance. Such a review should specifically address changes needed as a result of changes in laws, regulations and professional standards as may occur from time to time.

The Audit Committee shall provide a written report to the BCC within two months of the completion of the annual independent audit and official release by the NM Office of the State Auditor. At a minimum, the report should provide information about the audit, including the financial statements, the conduct of the auditing firm, any findings brought to the Committee's attention, the management response to those findings, and any corrective actions to be undertaken. Further, the report shall outline how the Committee discharged its duty within each core function. Finally, the report should put forth proposed changes to the core functions of the Audit Committee, if any, with an explanation as to why the change is needed. This report shall become a matter of public record.

The Audit Committee may also provide updates to the BCC at any other time as deemed necessary. These updates may be verbal or in writing and shall be a matter of public record.

*The Responsibilities and Requirements of the Santa Fe County Audit Committee* may be amended, rescinded, or superseded by the Santa Fe County BCC at any time by a properly executed and recorded Resolution.

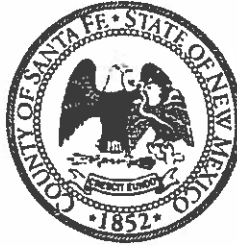




Henry P. Roybal  
*Commissioner, District 1*

Miguel M. Chavez  
*Commissioner, District 2*

Robert A. Anaya  
*Commissioner, District 3*



Kathy Holian  
*Commissioner, District 4*

Liz Stefanics  
*Commissioner, District 5*

Katherine Miller  
*County Manager*

## **MEMORANDUM**

**Date:** November 8, 2016

**To:** Board of County Commissioners

**From:** Commissioner Kathy Holian, District 4

**Via:** Katherine Miller, County Manager

**RE:** A Resolution Directing Santa Fe County To Work With The City Of Santa Fe And Santa Fe Soccer Community To Explore The Possibilities Of Establishing A Regional Soccer Authority. (Commissioner Holian)

---

### **SUMMARY:**

This is a resolution to support collaboration between the County of Santa Fe, the City of Santa Fe and the Santa Fe Soccer Complex (SFSC) with the common goal to create a regional soccer authority. The purpose of the soccer authority would be to better manage, renovate and expand the soccer facilities at the MRC Soccer Valley.

### **BACKGROUND:**

The Santa Fe Soccer Complex is a 501(C)(3) with membership from Rio Rapids Northern, La Liga, AYSO and the Santa Fe Adult Soccer leagues. SFSC has been collaborating with the State of New Mexico, North Central New Mexico Economic Development District, County of Santa Fe and City of Santa Fe, to renovate and expand the soccer facilities in the Santa Fe region. Currently there are only 5 dedicated soccer fields in Santa Fe County (MCR Soccer Valley) to serve an ever growing population of 8,000+ players (primarily children and young adults). Several public schools use these facilities as well. The current facilities are inadequate given the demand. Leagues often struggle to manage practices and game time availability. Soccer is the fastest growing sport, not only in the United States but internationally. In addition to the documented health and wellness benefits to communities, there is a potential for considerable economic development benefit. It is estimated that a single average sized tournament can yield \$1,000,000 in direct and indirect benefit to hosting local governments. In an effort to best serve the needs of the regional soccer community while also alleviating the capital improvement and managing costs of the facilities, SFSC has approached the County of Santa Fe and the City of Santa Fe to form a regional soccer authority. Private public ventures of this kind have shown to be highly successful in other states. Although the details of said authority will need to be identified and agreed to through diligent negotiations, the general

concept would allow for the local governments to provide assistance in the identification and procurement of the capital needs while SFSC would maintain and manage the facilities and programs.

To date the project has received approximately \$500,000 from the New Mexico State Legislature and \$5,000 from County of Santa Fe (with a proposed additional \$500,000 for 2017 budget cycle).

The city of Santa Fe has passed a resolution directing city staff to collaborate with County of Santa Fe and SFSC to develop a regional soccer authority.

**ACTION REQUESTED**

Commissioner Holian respectfully requests the Board of County Commissioners of Santa Fe County support and approves this resolution.



**THE BOARD OF COUNTY COMMISSIONERS OF  
SANTA FE COUNTY**

**RESOLUTION NO. 2016- \_\_\_\_\_**

---

**A RESOLUTION  
DIRECTING SANTA FE COUNTY TO WORK WITH THE CITY OF SANTA FE AND  
THE SANTA FE SOCCER COMMUNITY TO EXPLORE THE POSSIBILITIES OF  
ESTABLISHING A REGIONAL SOCCER AUTHORITY.**

---

WHEREAS, there are approximately 8,000 league soccer players and countless enthusiasts, in Santa Fe County;

WHEREAS, the Santa Fe Soccer Leagues and Santa Fe area soccer facilities also serve the residents of Rio Arriba, Taos, and Los Alamos as well as several Santa Fe Schools;

WHEREAS, soccer provides a platform for serving the health and welfare needs of youth and young adults;

WHEREAS, soccer is the fastest growing sport in the world;

WHEREAS, interest in soccer in the United States has seen a historical increase;

WHEREAS, the only dedicated soccer facilities in the Santa Fe area are at the MRC Soccer Valley;

WHEREAS, the MRC Soccer Valley facilities are in desperate need of renovation and expansion;

WHEREAS, there is significant potential for economic development with regard to tournament promotion;

WHEREAS, a single youth tournament can have a direct and indirect economic benefit of up to \$1,000,000 for the host city and region;

WHEREAS, the Santa Fe Soccer Complex, a 501 (c)(3) organization, is comprised of the four major soccer leagues in the Santa Fe area;

WHEREAS, the Santa Fe Soccer Complex can illustrate the ability to manage the facilities, grounds, and programs at the MRC Soccer Valley;

WHEREAS, the Santa Fe Soccer Complex has established relationships with National Leagues, tournament sponsors, and coordinators;

WHEREAS, said relationships and management experience can provide a basis to better manage and maintain the MRC Soccer Valley, as well as, to promote and market the facility in the national soccer tournament circuit;

WHEREAS, Santa Fe County and the City of Santa Fe do not have the resources to manage the MRC Soccer Valley in a manner that would allow for the most sustainable facility and program management;

WHEREAS, Santa Fe County and the City of Santa Fe do not have the resources to promote and brand the MRC soccer facilities as a tournament destination;

WHEREAS, the soccer leagues in the North Central New Mexico region do not have the capital funding required to renovate the fields in the MRC Soccer Valley;

WHEREAS, currently there are many cities and counties in the United States that have established private/public relationships with various soccer leagues to help provide for the needs of their communities;

WHEREAS, that private/public relationship often results in the creation of a regional soccer authority that can pursue sources of capital funding from state and local governments to build and/or renovate soccer facilities;

WHEREAS, under the auspices of the regional soccer authority, the private soccer leagues themselves can assume the responsibilities of management and maintenance of grounds and facilities, as well as the responsibility to promote and manage tournaments and programs;

WHEREAS, said authorities allow for savings to local government operating budgets by way of eliminating program management and maintenance costs of the soccer facilities;

WHEREAS, said authorities also can contribute to a significant increase in GRT and direct/indirect economic development in the regions with successful tournaments; and

WHEREAS, Santa Fe County has budgeted \$500,000 toward the construction of four new soccer fields at the MRC Soccer Valley.

NOW THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Santa Fe County request that the County Manager with the assistance of appropriate staff and County committees collaborate with designated staff from the City of Santa Fe, the Santa Fe Soccer Complex, and any other appropriate regional local governments or entities to investigate the possibility of creating a Regional Soccer Authority for the soccer fields at the MRC Soccer Valley. Said collaboration will consider the following:

- The entity to assume responsibility for the land patent with BLM

- A faculty, grounds, and programs management agreement
- The role of each member of the authority including funding
- Responsibilities with regard to operating costs and capital costs
- Resource management (specifically water usage and costs)

BE IT FURTHER RESOLVED, that any Regional Soccer Authority created will report to the governing bodies as needed or upon request by one of the governing bodies.

PASSED, APPROVED, AND ADOPTED THIS 8th day of November 2016.

By: \_\_\_\_\_  
Chair, Board of County Commissioners

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Geraldine Salazar, County Clerk

Date: \_\_\_\_\_

Approved as to form:

*Andrea Salazar*  
Greg Shaffer, County Attorney

Date: 10/27/16







Henry P. Roybal  
Commissioner, District 1

Miguel M. Chavez  
Commissioner, District 2

Robert A. Anaya  
Commissioner, District 3



Kathy Holian  
Commissioner, District 4

Liz Stefanics  
Commissioner, District 5

Katherine Miller  
County Manager

**Date:** November 8, 2016

**To:** Board of County Commissioners

**From:** Kathy Holian, County Commissioner

**Via:** Katherine Miller, County Manager

**Re:** A Resolution Supporting Alcohol Taxes, Which Save Lives and Money.  
(Commissioner Holian)

---

**ISSUE:**

On the agenda for your consideration is a Resolution Supporting the Increase of Alcohol Excise Tax by 25¢ per drink in New Mexico.

**BACKGROUND:**

In most states, alcohol taxes have not increased in decades and their value has dwindled with inflation. Dormant tax rates have also contributed to a gradual and substantial decline in the price of alcoholic beverages.

According to the National Institute on Alcohol Abuse and Alcoholism (NIAAA), lower prices on alcohol are associated with increased levels and frequency of drinking, particularly among underage persons. Aside from providing a source of new revenue, increasing taxes on alcohol will deter underage use, reduce traffic-crash fatalities and certain crimes, and decrease alcohol-related health problems such as cirrhosis.

To increase the Alcohol Excise Tax in New Mexico by 25¢ per drink, consumers will pay in proportion to how much they drink. The bulk of the tax increase will be paid by the small percentage of those who consume the most alcohol, which causes the greatest economic and societal harm. The 49% of New Mexicans who do not drink will not pay a cent. The 32% of New Mexicans who do not drink excessively will only pay an additional \$9.85 per year. Excessive drinkers will pay an additional cost of \$51.14.

The increased cost of alcohol will result in a 10% decrease in consumption and will lower the costs of health insurance, as well as the costs cities and counties incur for police, emergency medical care, and detention court cases. A 25¢ per drink increase in New Mexico's Alcohol Excise Tax would result in \$154,090,910 in new state revenues.

**ACTION REQUESTED:**

Commissioner Holian respectfully requests the Board of County Commissioners of Santa Fe County support and approves this resolution.



# **SANTA FE COUNTY**

## **RESOLUTION No. 2016-\_\_\_\_\_**

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### **A RESOLUTION SUPPORTING ALCOHOL TAXES, WHICH SAVE LIVES AND MONEY**

---

**WHEREAS**, New Mexico's alcohol related death rate is the highest in the nation, and alcohol causes 16.4% of deaths in the state; and

**WHEREAS**, a 25 cent per drink increase in the state alcohol tax would save 52 lives, prevent 306 violent acts and 12, 375 cases of alcohol dependence or abuse in New Mexico every year, and reduce underage drinking by 7,150 youth (a 13% reduction); and

**WHEREAS**, alcohol related problems cost New Mexico \$1.876 billion per year, including \$793.5 million paid directly by governments, equaling a total additional amount of \$406 per New Mexican in government expenditures per New Mexican, whether they drink or not; and

**WHEREAS**, the 49% of New Mexicans who don't drink alcohol, and the 32% who drink at low-risk levels, currently pay for the costs generated by the 19% of New Mexican adults who drink excessively; and

**WHEREAS**, excessive drinking costs New Mexico \$1.28 billion in reduced economic productivity, and a 25 cent per drink increase in the state alcohol tax would save the state's economy \$128 million per year in lost work days and lower insurance and health care costs; and

**WHEREAS**, a 25 cent per drink increase in the alcohol excise tax would help retain health care coverage for the more than 200,000 previously uninsured New Mexicans who are now covered by the recent Medicaid Expansion; and

**NOW, THEREFORE, BE IT RESOLVED** that Santa Fe County supports imposing a 25 cent per drink increase in New Mexico's alcohol excise tax to save lives and money, reduce underage drinking, pay the cost of harms caused by excessive drinking, and fund the following:

- Expanding alcohol prevention & treatment programs;
- Reimbursing cities and counties for the costs of alcohol-related harms; and
- Continued health care coverage under the Medicaid expansion.

#### **BOARD OF COUNTY COMMISSIONERS**

By: \_\_\_\_\_  
Miguel Chavez, Chair

Date: \_\_\_\_\_

**ATTEST:**

\_\_\_\_\_  
Geraldine Salazar, Santa Fe County Clerk

Date: \_\_\_\_\_

**APPROVED AS TO FORM:**

*Gregory S. Shaffer*  
Gregory S. Shaffer, Santa Fe County Attorney

Date: 10/19/2014



